

EXHIBIT H

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

Hearing Date and Time: July 31, 2008 at 10:00 a.m. (Eastern)
Response Date: July 24, 2008 at 4:00 p.m. (Eastern)

In re:

Chapter 11

DELPHI CORPORATION, et al.

05-44481-RDD

Debtors.

Jointly Administered

**DECLARATION OF MAX J. NEWMAN IN SUPPORT OF
PIONEER SPEAKERS, INC.'S MOTION FOR (i) RELIEF UNDER FED. R. BANKR. P.
9024 AND FED. R. CIV. P. 60(b) FROM ORDER EXPUNGING CLAIM AS UNTIMELY,
(ii) FOR PERMISSION TO FILE CLAIM AFTER BAR DATE AND (iii) IN THE
ALTERNATIVE, FOR ALLOWANCE OF ADMINISTRATIVE CLAIM.**

Max J. Newman ("Newman") affirms and declares:

1. Newman is the attorney for Pioneer Speakers, Inc. ("PSI") in this matter.
2. Newman is licensed in good standing in the State and Federal Courts of Michigan, and in several additional Federal Courts.
3. He has personal knowledge of the facts set forth in this Declaration and could testify competently thereto.
4. On or about January 25, 2008, he caused PSI to file a Proof of Claim against Delphi.
5. On or about March 27, 2008, Debtor, Delphi Automotive Systems, LLC ("DAS") filed an objection to PSI's Proof of Claim.
6. The Proof of Service filed for Delphi's objection shows service on Newman at his office address.

7. Newman did not see the objection, and a review of the relevant files does not show the objection was received.¹
8. Newman cannot explain why the objection never arrived, as it appears it was properly served.

Declarant says nothing further.

/s/ Max J. Newman

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Dated: June 30, 2008

¹ Newman also periodically reviewed the Delphi Docket. The objection to claim is on the docket, but Newman overlooked its potential importance to PSI.